



PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

March 28, 2019

Jeremy Barr
MuckRock News
DEPT MR 70475
411A Highland Ave.
Somerville, MA 02144-2516

Dear Mr. Barr:

This is our final response to your Freedom of Information Act (FOIA) request dated March 15, 2019, that we received on March 20, 2019.

You asked for any emailed communications sent by an employee of Fox News (possessing an email address ending with "@foxnews.com") to an employee of the IRS, starting March 1, 2019 to the present day.

The scope of your request extends to documents, to the extent that any exist, that consist of, or contain the return information of a third party. Please be advised that such records, to the extent that they exist, would be confidential and may not be disclosed unless specifically authorized by law.

Specifically, Internal Revenue Code (IRC) § 6103 prohibits the release of returns and return information unless disclosure is authorized by Title 26.

The Service's FOIA regulations specify that, in order to be processed, all requests that involve the disclosure of records that may be limited by statute or regulation, including requests for documents that are protected by IRC § 6103, must establish the right of the person making the request to the disclosure of the records in question. See 26 C.F.R. § 601.702(c)(4)(i)(E). Specifically, when a person is requesting records pertaining to other persons or businesses, "the requester shall furnish a properly executed power of attorney, Privacy Act consent, or tax information authorization, as appropriate." See 26 C.F.R. § 601.702(c)(5)(iii)(C). Without such authorization, the request is incomplete and cannot be processed. See 26 C.F.R. § 601.702(c)(4). Only fully compliant requests can be processed.

Because of the foregoing, we are closing your request as incomplete with no further action.

If you have any questions, please call Tax Law Specialist Lauri Takeguchi, ID # 1000682891, at 408-283-1465 , or write to: Internal Revenue Service, Centralized Processing Unit, P.O. Box 621506, Stop 211, Atlanta, GA 30362-3006. Please refer to case number F19080-0011.

Sincerely,

A handwritten signature in black ink, appearing to read "Herbert Ottenbreit", with a long horizontal flourish extending to the right.

Herbert Ottenbreit
Acting Disclosure Manager
Disclosure Office 14